

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School City of Mishawaka (7200)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$107,604	\$108,743	\$385,718	n/a	258%	255%
	11100 Regular Programs; Elementary	\$6,998,853	\$8,050,509	\$8,105,379	\$10,803,050	54%	34%	33%
	11200 Regular Programs; Middle/Junior High	\$2,144,100	\$2,406,256	\$2,502,604	\$3,177,494	48%	32%	27%
	11300 Regular Programs; High School	\$3,849,149	\$4,163,872	\$4,013,608	\$5,399,935	40%	30%	35%
	11590 Other Vocational Education Programs	\$7,340	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$197,520	\$71,811	\$76,462	\$13,965	-93%	-81%	-82%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$21,445	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$344,621	\$687,124	\$670,476	\$841,871	144%	23%	26%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$239,543	\$1,386,521	\$1,620,126	\$1,557,879	> 500%	12%	-4%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$29,316	\$33,394	\$0	n/a	-100%	-100%
	12350 Physical Impairment; Homebound	\$8,356	\$13,087	\$26,924	\$47,149	464%	260%	75%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$70	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$105,683	\$131,400	\$162,877	n/a	54%	24%
	12520 Culturally Different; Compensatory	\$23,160	\$21,716	\$23,157	\$26,204	13%	21%	13%
	12710 Equal Opportunity At Risk	\$166,451	\$67,732	\$23,856	\$16,679	-90%	-75%	-30%
	12810 Special Education Preschool	\$210,083	\$163,909	\$133,076	\$172,609	-18%	5%	30%
	12900 Other Special Programs	\$24,754	\$27,761	\$35,815	\$83,010	235%	199%	132%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,645	\$0	\$37	\$0	-100%	n/a	-100%
	14100 Summer School Programs; Elementary	\$16,747	\$53,078	\$40,519	\$39,991	139%	-25%	-1%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$45,695	\$38,077	\$47,864	n/a	5%	26%
	14300 Summer School Programs; High School	\$67,610	\$145,843	\$131,423	\$143,867	113%	-1%	9%
	16100 Remediation Testing	\$767,571	\$638,955	\$724,012	\$972,163	27%	52%	34%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,059,228	\$357,974	\$791,314	\$651,280	-39%	82%	-18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$90,360	\$143,424	\$128,304	\$264,552	193%	84%	106%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,908,111	\$3,036,875	\$3,181,794	\$3,637,823	91%	20%	14%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$70,000	\$122,800	\$137,000	\$45,300	-35%	-63%	-67%
	22220 Library/Media Services; School Library	\$241,700	\$356,162	\$375,789	\$523,395	117%	47%	39%
	22230 Library/Media Services; Audiovisual	\$21,909	\$11,651	\$14,587	\$10,784	-51%	-7%	-26%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,243,157	\$827,589	\$1,147,968	\$694,675	-44%	-16%	-39%
	22290 Library/Media Services; Other Educational Media Services	\$154,181	\$68,299	\$58,465	\$28,473	-82%	-58%	-51%
	24100 Office of The Principal	\$1,321,805	\$1,798,154	\$1,847,583	\$2,594,923	96%	44%	40%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$9,034	\$6,075	\$0	\$0	-100%	-100%	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$194,282	\$307,926	\$472,640	\$457,803	136%	49%	-3%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$18,055	\$7,121	\$8,037	\$6,816	-62%	-4%	-15%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$0	\$59,584	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$135	\$0	\$0	n/a	-100%	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$167,222	\$228,636	\$319,413	\$216,907	30%	-5%	-32%
	26497 2007 Account Code - Teachers Retirement Fund	\$676,524	\$1,103,093	\$1,137,952	\$574,346	-15%	-48%	-50%
Student Academic Achievement Total		\$22,245,069	\$26,562,385	\$28,059,936	\$33,680,499	51%	27%	20%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$94,957	\$125,725	\$67,553	\$147,058	55%	17%	118%
	21130 Attendance and Social Work Services; Social Work Services	\$36,807	\$66,964	\$116,205	\$193,367	425%	189%	66%
	21220 Guidance Services; Counseling Services	\$408,361	\$448,689	\$470,193	\$613,577	50%	37%	30%
	21230 Guidance Services; Appraisal Services	\$0	\$20,944	\$0	\$0	n/a	-100%	n/a
	21340 Health Services; Nurse Services	\$125,943	\$214,352	\$112,115	\$219,734	74%	3%	96%
	21410 Psychological Services; Service Area Direction	\$12,398	\$94,454	\$163,100	\$202,864	> 500%	115%	24%
	21420 Psychological Testing	\$28,740	\$12,318	\$33,927	\$4,524	-84%	-63%	-87%
	21810 Special Education Administration; Service Area Direction	\$55,535	\$136,483	\$88,770	\$96,197	73%	-30%	8%
	22110 Improvement of Instruction; Service Area Direction	\$7,357	\$4,201	\$40,395	\$24,408	232%	481%	-40%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$229,380	\$364,591	\$260,375	\$396,895	73%	9%	52%
	22130 Improvement of Instruction; Instructional Staff Training	\$51,125	\$326,284	\$219,978	\$133,795	162%	-59%	-39%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$380,002	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$66,705	\$74,607	\$62,184	\$148,817	123%	99%	139%
	23190 Board of Education; Other Governing Body Services	\$130,175	\$296,950	\$352,650	\$320,101	146%	8%	-9%
	23210 Executive Administration; Office of The Superintendent	\$240,201	\$157,980	\$165,914	\$159,564	-34%	1%	-4%

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Biannual Financial Report Data**

School City of Mishawaka (7200)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$3,838,865	\$7,725,311	\$7,398,783	\$6,738,381	76%	-13%	-9%
prorated								
	26491 2007 Account Code - PERF	\$393,098	\$454,503	\$526,792	\$265,420	-32%	-42%	-50%
	26492 2007 Account Code - Social Security	\$1,465,258	\$1,997,703	\$1,891,889	\$885,818	-40%	-56%	-53%
	26493 2007 Account Code - Workmen's Compensation	\$49,222	\$269,633	\$180,648	-\$14,840	-130%	-106%	-108%
	26494 2007 Account Code - Group Insurance	\$4,279,099	\$9,291,200	\$9,719,423	\$4,810,695	12%	-48%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$148	\$39,467	\$19,759	\$9,237	> 500%	-77%	-53%
prorated Total		\$6,186,825	\$12,052,505	\$12,338,510	\$5,956,330	-4%	-51%	-52%
Not Categorized								
	39000 2007 Account Code - Support Services ; Operation of Noninstructional Services ; Other Community Services	\$4,399	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$4,399	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$27,260,921	\$35,928,351	\$37,620,756	\$38,214,114	40%	6%	2%	70.3%	61.8%	63.7%	63.7%
Student Instructional Support	\$2,136,706	\$4,257,373	\$4,206,399	\$4,623,996	116%	9%	10%	5.5%	7.3%	7.1%	7.7%
Overhead and Operational	\$5,536,387	\$10,222,440	\$9,863,366	\$10,449,691	89%	2%	6%	14.3%	17.6%	16.7%	17.4%
Nonoperational	\$3,838,871	\$7,725,474	\$7,398,783	\$6,738,381	76%	-13%	-9%	9.9%	13.3%	12.5%	11.2%
Not Categorized	\$4,399	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$38,777,284	\$58,133,638	\$59,089,303	\$60,026,182	55%	3%	2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	75.8%	69.1%	70.8%	71.4%